AO No. 148 of 2005

Hon. P.C. Verma, J.

Hon. B.C. Kandpal, J.

The appeal is dismissed.

For order see our order of date passed on separate sheets and kept in A.O. 147/2005.

(B.C.K., J.) **(P.C.V., J.)**

Dt:16.6.2006